missiles and to aim them at the United States of America.

Mr. Speaker, beam me up. The American taxpayers are funding World War III, so help me God.

I yield back the fact that the nature of a dragon is not to negotiate with its prey. The nature of a dragon is to kill its prey.

FEDERAL EMPLOYEES WHO USE WORK COMPUTERS TO VISIT SEX SITES, GAMBLE, TRADE STOCKS AND VISIT CHAT ROOMS ARE UNDERWORKED, OVERPAID AND SHOULD BE FIRED

(Mr. DUNCAN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DUNCAN. Mr. Speaker, a few days ago a front page story in the Washington Times reported that IRS employees used about half their on-line time at work to visit sex sites, gamble, trade stocks and visit chat rooms. I know that people say it is dangerous to criticize the IRS, but this is ridiculous.

This article by the Scripps Howard News Service did not come from some enemy of the IRS. This report came from the office of the IRS's own inspector general. No wonder we read that almost half the advice the IRS itself gives out is wrong.

There is no good reason why our Federal Tax Code should be nearly as complicated, convoluted and confusing as it is. For years, liberal elitists have cried, take the politics out of everything, and the people have lost control over their own government.

Federal bureaucrats know they can get away with almost anything, but Federal employees who use work computers to visit sex sites, gamble, trade stocks and visit chat rooms are underworked, overpaid and should be fired.

CALIFORNIA ENERGY CRISIS

(Ms. WOOLSEY asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. WOOLSEY. Mr. Speaker, I rise this morning in outrage, outrage that the White House is working on a tax cut for the wealthiest people in this Nation, while my constituents in Marin and Sonoma Counties in California are still dealing with rolling blackouts and skyrocketing energy bills; while the greedy power companies are raking in record profits.

The White House can and must take action and they must protect California consumers from runaway prices, but despite repeated and urgent requests from the Democratic California delegation, President Bush refuses to order FERC to impose wholesale cost-based rates in California and the western region.

With two oilmen in the White House, it is no surprise that this administration has not turned their back in the direction of the consumer, has instead turned their back on the consumer by siding with the oil special interests.

This is not acceptable. It sets a precedent nationwide and not only threatens California's economy but also threatens our Nation's economy.

MEMORIAL DAY TRIBUTE TO MEN AND WOMEN IN U.S. ARMED FORCES

(Mrs. JO ANN DAVIS of Virginia asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. JO ANN DAVIS of Virginia. Mr. Speaker, I rise today in observance of the upcoming Memorial Day holiday to pay tribute to the men and women of the U.S. armed services. For the past 226 years, our military forces have repeatedly answered the Nation's call to protect the freedom we all cherish today.

During our Nation's formative years, brave Americans fought to win freedom for all. World Wars I and II, Korea, Vietnam and the Persian Gulf saw new generations of dedicated men and women fight to preserve the hard-earned freedom for our Nation and our allies abroad. Today Americans around the world enjoy the security that comes from knowing their freedom is protected by those currently serving in the U.S. Armed Forces.

Mr. Speaker, it is with great pride that I stand and recognize the honor, courage and commitment that has defined the men and women of our Nation's Armed Forces and to thank those who sacrificed their lives to ensure that future generations may enjoy the blessings of freedom.

WE NOW KNOW WHO IS IN CONTROL HERE IN WASHINGTON

(Mr. INSLEE asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. INSLEE. Mr. Speaker, we now know who is in control here in Washington, D.C. In the House, the Republicans are in control. In the Senate, the Democrats are in control. In the White House, the oil and gas industry is in control.

The fact that this line came from a famous talk show host does not mean it is any less true because while whole-sale electrical rates from the energy industry have gone up 500 to 1,000 percent on the west coast, while my constituents' energy costs have doubled, this White House has done nothing, absolutely nothing, to help the energy crisis in the short-term in the Western United States.

This White House should listen to the people they ought to be working for,

the people whose hard-earned money is going to these energy costs. I will say, every single dollar any American may get from this tax cut in the next 2 years, I will say exactly where it is going, it is going to the energy costs and enormous spikes in these costs that this White House is doing nothing about.

We call on this President to adopt a cost-based system. We call on this President to not sit on his hands. We call on him to do something with FERC.

H.R. 1954, THE ILSA EXTENSION ACT OF 2001

(Mr. GILMAN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GILMAN. Mr. Speaker, yesterday along with 200 of my congressional colleagues, I introduced H.R. 1954, the ILSA Extension Act of 2001, which extends the provisions of the Iran-Libya Sanctions Act for an additional 5 years.

This measure is aimed at dissuading foreign companies from investing in Iran and Libya and does not affect any of our American companies. In Iran, we are confronted with a regime which continues to threaten the national security of the United States and the destruction of Israel. The Libyan government has failed to take responsibility for its actions in a terrorist attack in bringing down Pan Am Flight 103, killing Americans, British and others. ILSA has been effective in slowing down any investment in Iran and in Libya. The ILSA Extension Act will enable our Nation to continue our efforts to pressure Iran and Libya to conform to acceptable standards of behavior within the international community. I invite our colleagues to join us in this important issue.

REAL TAX RELIEF IS NEEDED

(Mr. POMEROY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. POMEROY. Mr. Speaker, House and Senate conferees are grinding away on a massive budget reconciliation act, rushing to try and complete business before we leave for the Memorial Day recess.

I believe there are three questions we can appropriately raise about the tax relief proposed in this act. Is it fair? Is it timely? Does it allow for other priorities?

First, is it fair? In the Senate version, the top 1 percent of wage earners in this country get 35 percent of the relief. The top 10 percent, most affluent 10 percent, get half, 54 percent, of the relief. The lowest paid 40 percent of us in this country get 7 percent under this